FOR MYSORE STATE

Rev (1950) Department.

MS. SERIES.

G.O. NO. 2571

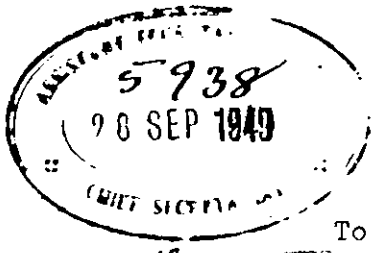
Dated 22.9.50

[Despatch Abstract.]

Stores - Sandal - Tobacco Excise duty
Sales - Destruction - orders issued.

Public (Political) department

I Revenue U.O. 5938/49-1



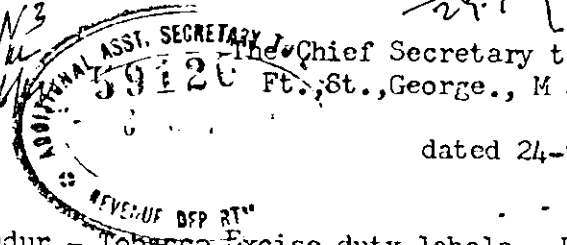
29/9/49 Cell 29.9.49 30/9/49 4/10/49

From

Sri. N.V. Sugavanam
Collector, Bellary.

To

The Chief Secretary to Government
Ft. St. George., M a d r a s.



Ref.C.No. 10811/49 S.1 dated 24-9-49.

Sir,

Sub:- States - Sandur - Tobacco Excise duty labels - Destruction of orders requested.

Ref:- Rc.No. 3642 (sty) 49 dated 12-8-49 from the S.O. Sandur

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During the regime of the Rajah of Sandur, the Sandur Government issued Tobacco Excise Duty Rules Corresponding to the rules inforce in the Indian Dominion. In pursuance of these rules they printed Excise Duty labels, sealed them with the Executive seal of the financial Secretary to the Government of Sandur. They were issued to the Sandur Tobacco company for affixing them to the packets of cigarettes manufatured by them.

2. The Central Excise Staff of the Government of India took charge of the State Excise Duty branch and ordered that the Excise labels (11885 worth Rs. 0-10-0 each and 1958 of Rs, 1-4-0 each) issued by the previous regime should no longer be used.

3. The Sandur Tobacco Company had a stock of 26 unused Excise Duty labels of Rs. 1-4-0 each valued at Rs. 32/8/- and these have become useless for them. The Manager of the company has therefore requested that they may be taken back and their value refunded by the present administration.

I request that Government may be pleased to accord sanction to take back all the labels in the possession of private persons and refund their value to their holders.

There are 11885 ten anna labels and 1958 labels of Rs. 1-4-0 each in stock. Their total value comes to Rs. 9875-10-0 . As these labels can no longer be used for issuing to the Tobacco dealers I request that permission may be accorded to destroy them.

A.S. 25/9/49

For Collector

2/ Rev Dept.

N.R 14/12/49.

Letter No. 59120 N/E9 dated 12/10/49

To The Coll. of Central Excise Madras.

Sir,

State - Sandur - Tobacco Excise Duty labels Destruction.

From the Coll. of Bellary Ref. Cir. 10811/E9 S1 d. 24-9-49.

I am to forward herewith a copy of the letter of the Coll. of Bellary quoted above. I am to enquire whether in the circumstances stated by the

Th a copy of the letter in the Cf.

Issue with enclosure.

14/10/49 / IEF

O/C 14/10

dll. of Bellary there is any objection
in the proposals contained in para 3
of his letter.

Yours faithfully

12.10.49

12/10/49.

13.10.49

Dy. Secy to the Govt
of Bellary

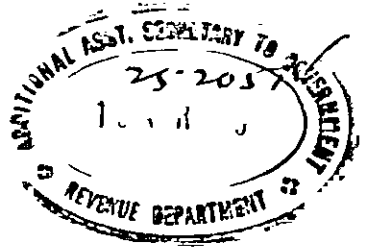
N.R
14/12/49.

OFFICE OF THE COLLECTOR OF CENTRAL EXCISE, MADRAS.

L.Dis.No.IV.b/9/1029/49 Dated 15-4-50.

From

The Collector of Central Excise,
Madras.



N3
RH
19-4-50

To

The Deputy Secretary
to the Government of Madras,
Revenue Department,
Fort.St.George,MADRAS.

Sir,

Sub:-STATES - Sandur - Tobacco Excise duty labels Destruction.

....

Ref: Please refer to your letter No.59120-N/49-1 dated 14-10-49.

2. Since the value of the labels was paid to the Sandur State, it is for the Madras Government as the legal sucessor of that State Government, to consider whether any refund of the value of the labels surrendered is to be allowed. I have, therefore, no remarks to offer, except to say that with the introduction of the Central Excise and Salt Act and Rules in Sandur it has become necessary to demand excise duty on

P.T.O.

cigarettes manufactured there in each.

Yours faithfully,

For C O L L E C T O R

Copy to the Assistant Collector, Bellary with reference to his letter C.No.V.b/9/1538/49 dated 5.11.49

12-6-50

Memo No. 59120 N/49-7 Dt. 28.4.50.

Sub:- Stores - Sanduv - Tobacco & Excise duty Labels - Destruction - Report.

—o—

Ref:- From the Collr of Bellary Ref. C.No. 10811/49-5-1 Dt. 24.9.49 To the Collr of Central Excise letter No. 59120N/49-1 dated 14.10.49. from the Collr of Central Excise. L.Dis. W. D/9/1029/49 dated 15.4.50.

—o—

Copies of the Correspondence quoted above are forwarded to the Bd of Rev for urgent remarks.

To Bd of Rev

REVENUE DEPARTMENT
SUBJECT

STATES - Sandur - Tobacco Excise Duty Labels - Destruction Remarks submitted.

Ref.W.4055/50-2

Station: Madras Dated 28th July 1950.

From:

Sri A.F. Mascarenhas, SECRETARY,
Board of Revenue, Madras.

Sri W.R.S. Sattianathan, I.C.S.,
Commissioner of Land Revenue.

Read: Government Memorandum No.59120/N.49-7 Revenue dated 28-4-50

Collector of Bellary Rc.10811/49-S1 dated 29-6-50.

REFERENCE:

Submitted to the Government.

2) The Board invites the attention of the Government to para 3 of the letter No.10811/49-S1 dated 24-9-49 from the Collector of Bellary and requests that sanction may be accorded for the refund of Rs.32-8-0 to the Sandur Tobacco Company being the value of the unused excise duty labels issued by the late Sandur Darbar.

3) The Collector has also requested orders for the destruction of the excise duty labels issued by the late Sandur Government to the value of Rs.9875-10-0 now stocked in the Sandur Treasury and for which this Government have no need. The Board requests Government to order the destruction of the labels as they are no longer required. A copy of the Sandur Tobacco Excise Duty rules received from the Collector of Bellary is submitted.

For Secretary.

To

The Secretary to Government, Revenue Department (with enclosures)

Copy to: The Collector of Bellary.

LNS/28.7.

Copy of letter No.10811/49-S1. dated 29-6-50 from the Collector of Bellary to the Secretary to the Board of Revenue.

Sub: States - Sandur - Tobacco Excise duty labels - Destruction - Report -

Ref: Board's Ref.W.4055/50-1 dated 10-5-50

The Sandur Government were collecting Excise duty from the Sandur Tobacco Company on the unmanufactured tobacco also. A copy of the Sandur Tobacco Excise Duty rules is submitted as desired in the Board's reference cited above. A statement showing the particulars relating to the exdise labels, is also enclosed.

(True copy)

For Secretary.

Labels issued to the company		Balance		Labels returned by the company		Amount to be returned to the company		Labels on hand in Treasury at Present	
Rs 1-4-0	Rs 0-10-0	Rs 1-4-0	Rs 0-10-0	Rs 1-4-0	Rs 0-10-0	Rs 1-4-0	Rs 0-10-0	Number	
50	—	1958	—	26	—	Rs 32-5-0	—	1984	
—	85	—	1885	—	—	—	—	—	1885

(Sd) V. Venkataswamy
for Collector

Rev Dept

C No 59120 N/49

P 7 CP

Pl return to our Pl Rev with Cuttings

Ur 22.9.50

Read:- From Ltr Bd of Rev Ref. A.4055/50-2 dated 28.7.50.

G.O. No. No 257/ dated 22.9.50

Sanction is accorded

(i) ~~for~~ the refund of ~~Rs 32-8-0~~ to the Saudur Tobacco Company ~~Ltd~~ of a sum of Rs 32-8-0 (Rupees thirty two and annas eight only) being the value of the unused excise duty labels affixed by the late Saudur ~~Darkas~~ Godown and

(ii) for the destruction of the excise duty labels worth Rs 9875-0-0 (Rupees nine thousand eight hundred and seventy five only) affixed by the late Saudur Godown and now stocked in the Saudur treasury ~~of this~~ which are no longer required.

Ur 22.9.50

Ur 22.9.50

Opd w.e 22/9

(X)

To Bd of Rev (C.R) (with ~~copy~~ of the Saudur Tobacco (Excise Duty) Rules 1950)

The Collector of Bellary

The A.G. Tdvo Rep

Ur 21.9.50

Rev Dept.

C. No. 59120 N/49 — States - Sandur - Tobacco Excise duty labels - Destruction.

P 1 CF — From the Collector of Bellary C. No. 10811/49-S-1 dated 24.9.49

P 4 CF — From the Collector of Central Excise Madras letter Lois No. IV b/9/1029/49 dated 15.4.50.

P 7 CF — From the Bd of Rev Rly. A 4055/50-2. dated 28.7.50

To AS

Please see the letter from the Collector of Bellary on p 1 CF and the letter from the Collector of Central Excise, Madras on p 4 CF and the Bd's report on p 7 CF. For the reasons stated in para 2 of his letter on p 1 CF the Collector, Bellary requests orders for the destruction of Excise duty labels issued by the said Sandur State worth Rs 9876-10-0 as they are no longer required for use. The Collector also requests that the value of 26 unused Excise duty labels of Rs 1-4-0 each valued at Rs 32-8-0 may be refunded to the Sandur Tobacco Company as they have become useless for them. The Collector's report was referred to the Bd of Rev for remarks. The Bd's report is on p 7 CF. The Bd supports the proposal of the Collector above. For orders whether the Bd's recommendation for the destruction of the Excise duty labels worth Rs 9876-10-0 and the refund of a sum of Rs 32-8-0 to the Sandur Tobacco Company being the value of the unused excise duty labels may be accepted.

The recommendations of the

4/8/50 Ky

26/8/50

s at p 7 cF maybe approved. Put (P
ing sn for acceptance of the pr

2.9.50 Ds 7.9.50

Jwr.

Pub (Pol)

Fin Reo G.O. 59120 N 49-8
7 9 50

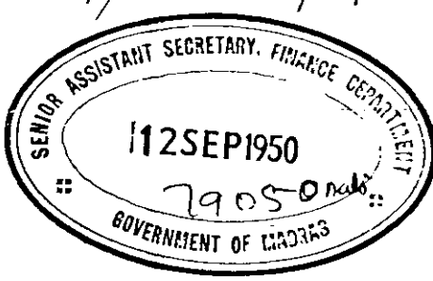
Public (Political - A) department.

The proposal at A at p. 1 ante may be agreed to in this department and the file passed on to finance.

8/9/50 Cse 11.9.50

Fin

Pub (Pol-A) u.o. nos
5624/50-1 d 12/9/50.



Fin (Accts)

he notes from p 1 above.
nance may agree to the Bds proposals that
xcise Duty Labels issued by the late Sandur Govt.
orth Rs 9,875-10-0 now stocked in the Sandur
easury may be destroyed, and that the
andur Tobacco Company may be refunded a
m of Rs 32.8.0 being the value of uncancelled stamps
ith them.

DKS 14/9/50 Rev

Thro' Exp-B.
13/9/50

50 AV 13.9.50

To A.S Notes from p 1 ante may be read. / Ceo Dept
Draft order submitted for

Fin no 79050 Acct-1
16.9.50

approval
DH 25.9.50

22/9/50 Ds 22.9.50